IN THE

SUPREME COURT OF THE UNITED STATES

October Term, 1946

No. 3

GAIL P. FREEMAN, Trustee under the Will and of the Estate of Henry C. Starr, Deceased,

Appellant,

vs.

GILBERT H. HEWITT, Director of Gross Income Tax Division, Department of Treasury, State of Indiana,

Appellee.

ADDENDUM TO ORAL ARGUMENT

The question asked by Mr. Justice Rutledge near the close of the appellant's argument was not answered as directly nor as clearly as it might have been. The question was, "What happens to your economic argument if every state

should have a gross income tax law just like Indiana's?"

The answer obviously is that if the Berwind-White case is applicable so that the state of destination may tax and the State's argument in this case should prevail thereby permitting the state of origin to tax also, then interstate commerce would always pay double while local commerce paid but once. The supposed case of a like tax in every state proves the economic argument because in that situation interstate commerce is always at a disadvantage since it always involves more than one state and more than one tax.

Harry T. Ice,
Attorney for Appellant.

Ross McCord Ice & Miller
Indianapolis, Indiana
Of Counsel.